31st July 1962]

Classes of vehicles.	Maximum tax for vehicles fitted with pneumatic tyres. — For a period not exceeding seven days.	Maximum tax for vehicles fitted with pneumatic tyres. — For a period exceeding seven days but not exceeding thirty days.	Maximum tax for other vehicles. — For a period not exceeding seven days.	Maximum tax for other vehicles. — For a period exceeding seven days but not exceeding thirty days.
(1)	(2)	(3)	(4)	(5)
	RS. NP.	RS. NP.	RS. NP.	RS. NP.
(b) Weighing more than 700 kgs. but not more than 2,200 kgs., unladen.	5 00	15 00	6 00	18 00
(c) Weighing more than 2,200 kgs., unladen	7 00	21 00	10 00	30 00
(d) Additional tax payable in respect of such vehicles used for drawing trailers—				
(i) For each trailer not exceeding one tonne in weight, unladen.	2 00	3 00	3 00	8 00
(ii) For each trailer exceeding one tonne in weight, unladen.	4 00	10 00	5 00	15 00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

I certify that this is a Money Bill.

S. CHELLA ANDIAN,
Speaker, Madras Legislative Assembly.

Fort St. George, Madras,
28th July 1962.

LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

APPENDIX V.

[Vide item IV (2) on page 525.]

L.A. Bill No. 13 of 1962.
(As passed by the Assembly).

A Bill further to amend the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.

BE it enacted by the Legislature of the State of Madras in the Thirteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Motor Vehicles (Taxation of Passengers and Goods) Amendment Act, 1962.

(2) It shall be deemed to have come into force on the 1st day of July 1962.

[31st July 1962

2. *Amendment of section 3, Madras Act XVI of* 1952.—In section 3 of the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Madras Act XVI of 1952) (hereinafter referred to as the principal Act),—

(i) in the first paragraph, for the words " five naye paise " and " three naye Paise ", the words " ten naye Paise " and " five naye Paise " shall respectively be substituted;

(ii) for the proviso, the following shall be substituted, namely :—

" Provided that subject to such conditions as may be prescribed, in the case of all goods transported by public carrier vehicles for export out of the territory of India, the rate of tax shall be the same as in force immediately before the 1st day of July 1962, namely, three naye Paise only in the rupee on the freights payable on such goods to the operators of such public carrier vehicles.

Provided further that no tax shall be levied on any passenger, luggage or goods carried in a stage carriage, if the total distance permitted to be covered by such stage carriage in a day does not exceed eighty kilometres.

Explanation.—For the removal of doubts it is hereby declared that—

(i) in respect of passengers, luggage or goods booked through over the railways and any road transport service, the tax payable under this Act shall be calculated only on the fares and freights payable on such passengers, luggage or goods for the distance on the road covered by the taxable vehicle;

(ii) no tax shall be payable under this Act on goods carried by any vehicle owned by any department of the Central Government or by the Railways.".

3. *Insertion of new section 4-A in Madras Act XVI of* 1952.—After section 4 of the principal Act, the following section shall be inserted, namely :—

" 4-A. *Additional composition fee payable in certain cases.*—(1) Notwithstanding anything contained in this Act, where on or after the 15th June 1962 and before the publication of the Madas Motor Vehicles (Taxation of Passengers and Goods) Amendment Act, 1962, in the *Fort St. George Gazette*, any operator has been permitted under section 4 to compound the tax assessable on him under this Act for any period after the 30th June 1962, such operator shall pay the difference between the composition fee already paid and the composition fee which he would have to pay under this Act as amended by the Madras Motor Vehicles (Taxation of Passengers and Goods) Amendment Act, 1962.

(2) The difference referred to in sub-section (1) shall be payable on or before the 30th September 1962.".

31st July 1962]

4. *Insertion of new section 15-A in Madras Act XVI of 1952.*— After section 15 of the principal Act, the following section shall be inserted, namely :—

" 15-A. *Power of Government to notify exemptions and reductions.*—(1) The Government may, by notification, make an exemption or reduction in rate, in respect of the tax on any specified class of passengers, luggage or goods having regard to all or any of the following matters, namely :—

(*a*) in the case of passengers and luggage, the purpose for which the journey is performed;

(*b*) in the case of goods, the commercial importance of such goods ; and

(*c*) such other matters as may be prescribed.

(2) Any exemption from tax or reduction in the rate of tax notified under sub-section (1) may be subject to such restrictions and conditions as may be specified in the notification.

(3) The Government may, by notification, cancel or vary any notification issued under sub-section (1) ".

5. *Amendment of section 16, Madras Act XVI of 1952.*—For sub-sections (4) and (5) of section 16 of the principal Act, the following sub-sections shall be substituted, namely :—

" (4) All rules made under this section shall be published in the *Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(5) Every rule made under this section shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

6. *Amendment of the Schedule to Madras Act XVI of 1952.*— In the Schedule to the principal Act,—

(i) in sub-rule (1) of rule 1.—

(*a*) in the opening paragraph, for the words and figure " The composition fee referred to in section 4 shall be calculated ", the words, figures and letters " The composition fee referred to in section 4 shall in relation to any period before the 1st July 1962, be calculated " shall be substituted;

(*b*) in clause (a), for the words " thirty-eight naye Paise per seat per year per mile, of the total, daily mileage permitted ", the words " twenty-four naye Paise per seat per year per kilometre, of the total distance permitted to be covered by such stage carriage in a day " shall be substituted;

[31st July 1962

(ii) after rule 1, the following rules shall be inserted, namely :—

"1-A. (1) The composition fee referred to in section 4 shall, in relation to any period after the 30th June 1962, be calculated for the entire unexpired period of the currency of the permit or for a period of three months, whichever is less, at the rate—

(a) in the case of a stage carriage, of forty-eight naye Paise per seat per year per kilometre, of the total distance permitted to be covered by such stage carriage in a day or at the option of the operator, of twenty-five rupees per seat per quarter; and

(b) in the case of a public carrier vehicle, of thirty-seven rupees fifty naye Paise per month.

Explanation I.—Where a stage carriage is permitted to carry standing passengers, one-third of the fee per seat referred to in clause (a) of sub-rule (1) of rule 1 shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

Explanation II.—Where is pursuance of any agreement between the Government of Madras and the Government of any other State, composition fee in respect of any stage carriage plying on a route lying partly in the State of Madras and partly in the other State is payable to the Government of Madras, composition fee in respect of such vehicle shall be calculated on the total distance covered by the stage carriage in such route.

(2) The amount of the composition fee calculated with reference to clause (a) or clause (b) of sub-rule (1) shall be payable at the option of the operator either quarterly or in three equal monthly instalments.

1-B. Subject to such conditions as may be prescribed, the Government may, in respect of any specified class of vehicles, by notification, make a reduction in the rate of composition fee payable under rule 1-A."

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
Speaker, Madras Legislative Assembly.

Fort St. George, Madras,
30th July 1962.

APPENDIX VI.

[Vide item VI (3) on page 526.]

L.A. Bill No. 7 of 1962.

(As passed by the Assembly.)

A bill further to amend the Madras Plantations-Agricultural Income-tax (Amendment) Act, 1958 and the Madras Agricultural Income-tax (Extension to Added Territory Act, 1961).

Be it enacted by the Legislature of the State of Madras in the Thirteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Agricultural Income-tax (Amendment) Act, 1962.